

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----x	
	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 10596

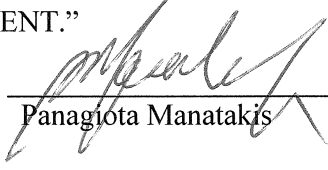
AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PANAGIOTA MANATAKIS, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On August 2, 2010, I caused to be served the "Summary Sheet Pursuant to United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §§ 330 and 331," filed on August 2, 2010, to which is attached the "Second Interim Fee Application of the O'Neil Group, LLC for Allowance of Compensation for Services Rendered and for Reimbursement of Expenses as Tax Services Providers to the Debtors and Debtors-In-Possession for the Period from February 1 2010 to May 31, 2010" dated June 28, 2010 [Docket No. 10596], by causing true and correct copies to be:
 - i. enclosed securely in a postage pre-paid envelope and delivered via overnight mail to those parties listed on the annexed Exhibit A,
 - ii. copied to CD and delivered via overnight mail to the United States Bankruptcy Court, Southern District of New York, Attn: The Honorable James M. Peck, One Bowling Green, Courtroom 601, New York, NY 10004,
 - iii. delivered via electronic mail to those parties listed on the annexed Exhibit B, and

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”



Panagiota Manatakis

Sworn to before me this
3rd day of August, 2010



Notary Public

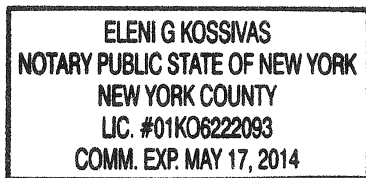


EXHIBIT A

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EXHIBIT B

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